

United States
Circuit Court of Appeals
For the Ninth Circuit

PHYLLIS B. BRUNSON,

Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Upon Petition to Review an Order of the United States
Board of Tax Appeals.

In the United States Circuit Court of Appeals for
the Ninth District.

MARIAN B. PRINGLE,

Petitioner,

vs.

No. 6994

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

PHYLLIS B. BRUNSON,

Petitioner,

vs.

No. 6995

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

STIPULATION AND PETITION FOR CON-
SOLIDATION OF CASES FOR HEARING
AND DECISION AND FOR PRINTED
TRANSCRIPT OF RECORD.

FIRST. IT IS HEREBY STIPULATED:

(a) That the above entitled Pringle case, No. 6994, arises out of a petition filed by Marian B. Pringle for a review of the decision of the United States Board of Tax Appeals promulgated on the

9th day of June, 1932, and its judgment entered on June 10th, 1932, under Docket No. 34,943 of said Board.

(b) That the above entitled Brunson case, No. 6995, arises out of a petition filed by Phyllis B. Brunson for a review of the decision of the United States Board of Tax Appeals promulgated on the 9th day of June, 1932, and its judgment entered on June 10th, 1932, under Docket No. 34,944 of said Board.

(c) That, under a stipulation of the parties, said cases, when pending before the Board of Tax Appeals, were consolidated for hearing and decision and that the Board rendered one decision applicable to both cases.

(d) That each of said cases involved the liability of the petitioner for a deficiency in income taxes claimed by the Commissioner in respect to alleged profits from sales, made in the year 1923, of realty owned by said Pringle and said Brunson, each of whom owned an undivided one-half interest in said realty.

(e) That the deficiency claimed against each of said individuals is in the same amount and that the facts and law involved in each case are identical.

(f) That the record, certified and transmitted to this Court by the Clerk of the Board of Tax Appeals, in the Pringle case, No. 6994, is identical with that so certified and transmitted in the Brunson case, No. 6995, except that, throughout each docu-

ment other than the decision of the Board, the name of Marian B. Pringle appears instead of the name Phyllis B. Brunson, and the name Phyllis B. Brunson appears instead of the name Marian B. Pringle.

SECOND. IT IS FURTHER STIPULATED:

That said two cases, to-wit: the petition for review bearing Number 6994 and the petition for review bearing Number 6995 may be consolidated for hearing and decision in the above entitled Court, and that each brief filed by counsel shall be in, and have application to, such consolidated cases.

THIRD. IT IS FURTHER STIPULATED:

That the record, heretofore certified and transmitted by the Clerk of the Board of Tax Appeals to the above entitled Court, in the Pringle case, No. 6994, shall be printed in full under the supervision of the Clerk of the above entitled Court; that this stipulation shall be printed and added thereto; and that the same shall be used as the printed record or transcript in said consolidated cases.

FOURTH. IT IS FURTHER STIPULATED:

That the record, heretofore certified and transmitted by the Clerk of the Board of Tax Appeals to the above entitled Court, in the Brunson case, No. 6995, need not, nor need any part thereof, be printed.

The undersigned, counsel for the parties, do hereby respectfully petition the above entitled Court to make such Order, if any, as may be deemed appropriate to give effect to the foregoing stipulation.

RAYMOND W. STEPHENS,
Attorney for
Marian B. Pringle, Petitioner, and
Phyllis B. Brunson, Petitioner.
C. M. CHAREST,
Attorney for Respondent.

SO ORDERED:

CURTIS D. WILBUR,
Senior U. S. Circuit Judge.

San Francisco, California,

November 15, 1932.

[Endorsed]: Filed Nov. 15, 1932.